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CITY OF LYNCHBURG *v.* LYNCHBURG TRACTION &
LIGHT CO.

Jan. 16, 1919.

[97 S. E. 780.]

1. Municipal Corporations (§ 956 (1*))—Taxation—"Governmental Power."—The power of a city to tax is a "governmental power," which can only be exercised under authority conferred by the General Assembly, and the statutes under which it is exercised by a city are subject to modification or repeal at the pleasure of the Legislature.

[Ed. Note.—For other definitions, see Words and Phrases, First and Second Series, Governmental Power. For other cases, see 10 Va.-W. Va. Enc. Dig. 227-9.]

2. Municipal Corporations (§ 956 (1*))—Taxes—Contracts.—Contracts made by a city with its citizens as to taxation are subject to modification by the Legislature, and taxation by a municipality can in no event be made to depend upon contract.

[Ed. Note.—For other cases, see 10 Va.-W. Va. Enc. Dig. 206-7, 227-9.]

3. Municipal Corporations (§ 956 (1*))—Taxation—Contracts—Validity.—A city cannot enter into a contract in derogation of its governmental power to levy a tax.

[Ed. Note.—For other cases, see 10 Va.-W. Va. Enc. Dig. 206-7, 227-9.]

4. Municipal Corporations (§ 957 (3*))—Taxation—Franchise—Contract—Restrictions.—As Const. 1902, § 177, and Tax Bill 1916, §§ 28, 36½, forbid cities from levying any license taxes on railway companies, and from levying license taxes in excess of one-half of 1 per cent. upon corporations furnishing water, heat, light, or power, held, though a previous franchise ordinance, accepted by the predecessor of a company engaged in transporting passengers and furnishing light, reserved the power to tax the property of the company and to levy a license tax, the city, in view of Code, § 558, could not levy a license tax on the company's street railway business. or license tax upon its business of furnishing light, etc., in excess of the amount allowed by statute, on the ground the license charges were compensation for use of the streets.

[Ed. Note.—For other cases, see 10 Va.-W. Va. Enc. Dig. 227-9.]

Error to Corporation Court of Lynchburg.

Application by the Lynchburg Traction & Light Company for relief from an alleged erroneous assessment made by the City

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

of Lynchburg against it. From an order granting the application, the City of Lynchburg brings error. Affirmed.

N. C. Manson, Jr., of Lynchburg, for plaintiff in error.

S. V. Kemp and *John L. Lee*, both of Lynchburg, for defendant in error.

SICKEL *v.* COMMONWEALTH.

Jan. 16, 1919.

[97 S. E. 783.]

1. Intoxicating Liquors (§ 210*)—Offenses—Indictment.—An indictment in three counts, charging that defendant violated the prohibition law by bringing into the state of Virginia ardent spirits, held good.

[Ed. Note.—For other cases, see 17 Va.-W. Va. Enc. Dig. 551.]

2. Indictment and Information (§ 121 (2)*)—Bill of Particulars.—Where an indictment charged that defendant violated the prohibition law, by bringing into the state of Virginia and city of Richmond on particular days ardent spirits, etc., held that indictment itself was sufficient to enable defendant to make out his defense, and the denial of defendant's motion for bill of particulars was not error.

[Ed. Note.—For other cases, see 7 Va.-W. Va. Enc. Dig. 418; 17 Va.-W. Va. Enc. Dig. 551.]

3. Commerce (§ 14*)—Jurisdiction of State—Intoxicating Liquors.—The Reed-Jones Amendment, § 5 (U. S. Comp. St. 1918, §§ 8739a, 10387a-10387c), declaring that whoever shall cause intoxicating liquors to be transported in interstate commerce, except for certain purposes, into any state the laws of which prohibit the sale and manufacture of intoxicating liquors, shall be punished, did not deprive the state of Virginia of jurisdiction to prosecute one who brought intoxicating liquors into the state in violation of prohibition law, where the bringing of such liquor into the state was not shown to constitute interstate commerce.

[Ed. Note.—For other cases, see 7 Va.-W. Va. Enc. Dig. 869; 17 Va.-W. Va. Enc. Dig. 548.]

Error to Hustings Court of Richmond.

Charles S. Sickel was convicted of violation of the prohibition law, and brings error. Affirmed.

G. K. Pollock and *D. H. Leake*, both of Richmond, for plaintiff in error.

The Attorney General, for the Commonwealth.

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.